

CLAIM FOR REFUND ON NONTAXABLE SALES AND EXPORTS OF DIESEL FUEL

CLAIM PERIOD	___ / ___ / ___	THROUGH	___ / ___ / ___	
			YOUR ACCOUNT NO.	

BOARD OF EQUALIZATION
SPECIAL TAXES AND FEES
PO BOX 942879
SACRAMENTO CA 94279-20500

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS
BEFORE PREPARING**

You may use this form to file a claim for refund of tax paid on undyed diesel fuel exported for use outside the state, sold to the U.S. Government, sold to train operators for use in a diesel-powered train or for other off-highway use, or used in your operations for purposes other than propelling vehicles on the highway of this state.

Enter the beginning and ending dates of the period covered by this claim as mm/dd/yy in the box above.

Where required to support your claim, you must submit completed Schedules 1A, 2A, 12A through 12C, 13A, 13C, 13G, and 13J with your claim. All transactions supporting the amount claimed must be reported on BOE-810-FTG, *Receipt Schedule* or BOE-810-FTF, *Disbursement Schedule*.

	REPORT WHOLE GALLONS ONLY	
	(A) Diesel Fuel at Current Rate	(B) Diesel Fuel at Prior Rate
1. Gallons of tax-paid diesel fuel claimed for refund of tax <i>(enter from Refund Computation Worksheet section A, line 5, columns A and B)</i>		
2. Rates of tax per gallon	\$	\$
3. Subtotal of refund amount <i>(multiply line 1 and line 2 for columns A and B)</i>	\$	\$
4. Amount of refund claimed <i>(add columns A and B of line 3)</i>		\$

CERTIFICATION

I hereby consent to disclose and authorize the Board of Equalization (BOE) to release, as necessary, certain otherwise confidential transaction information regarding volumes, invoice numbers, bills-of-lading, locations, dates, or method of delivery of reportable products to any person identified by me in this return as being involved in a reported transaction for the sole purpose of verifying the accuracy of the reportable product transaction information concerning my transactions with such person as reported in this return.

*I, the undersigned, certify that, to the best of my knowledge, all information on this claim and any accompanying documents is true, correct, and complete. I further certify that the diesel fuel covered by this claim did not show any visible evidence of dye and, further, that the diesel fuel tax was **not** included in the sales price of the diesel fuel covered by this claim and was not collected from the purchasers. In addition, I certify that I have in my possession valid exemption certificates from train operators for transactions covered by this claim and that, to the best of my knowledge, all the information on the certificates is true and correct.*

SIGNATURE	EMAIL ADDRESS	
PRINT NAME AND TITLE	TELEPHONE NUMBER ()	DATE

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REFUND COMPUTATION WORKSHEET

Use this worksheet to help you complete your claim and calculate the refund due.
Do not send this worksheet with your claim.

SECTION A. TAX-PAID CREDITS (Total Gallons)	FROM SCHEDULE	(A) DIESEL FUEL AT CURRENT RATE	(B) DIESEL FUEL AT PRIOR RATE
1. Tax-paid fuel exported <i>(enter totals from column 11 on Schedule 13A)</i>	13A		
2. Tax-paid fuel sold to the United States Government <i>(enter totals from column 11 on Schedule 13C)</i>	13C		
3. Tax-paid fuel sold to train operators <i>(enter totals from column 11 on Schedule 13G)</i>	13G		
4. Tax-paid fuel used in an exempt manner not reportable on another credit schedule <i>(enter totals from column 11 on Schedule 13J)</i>	13J		
5. TOTAL TAX-PAID GALLONS CLAIMED FOR REFUND <i>(add lines 1 through 4 for each column) Enter this amount in columns A and B on line 1 on the front of the claim.</i>			

Note: Any schedules required in support of this claim (Schedules 1A, 2A, 12A through 12C, 13A, 13C, 13G, and 13J) must be completed and submitted with the claim. You must complete Schedules 1A and 2A, as applicable to your purchases, in support of your claim. If you are claiming a refund and the prior tax rate, you must have reported your below-the-rack activities on Schedules 12A, 12B, and 12C for all previous reporting periods from the period prior to the tax rate change forward through the period on which you are making the claim. For example, to claim a credit transaction claimed at the prior tax rate in the September 2011 period, you would need to report on these schedules for the June 2011 period and all subsequent periods. You must also report these schedule activities for this reporting period.

BOE-810-FTE, *Instructions for Preparing Motor Fuel Schedules*, is available on our website at www.boe.ca.gov/sptaxprog/pdf/boe810fte.pdf and provides detailed instructions on the reporting requirements for these schedules.

INSTRUCTIONS

CLAIM FOR REFUND ON NONTAXABLE SALES AND EXPORTS OF DIESEL FUEL

General Information

If you are not licensed as an ultimate vendor, you may use this form to file a claim for refund of tax on tax-paid undyed diesel fuel you exported or sold for exempt purposes, without collecting the tax reimbursement. (You are not an ultimate vendor because you do not make sales to ultimate purchasers, for use on a farm for farming purposes or for use in an exempt bus operation.)

Exempt sales include sales for export for use outside California, sales to the U.S. Government and its agencies or instrumentalities, and sales to train operators for use in a diesel powered train or other off-highway use. You may also be reimbursed for tax paid on undyed diesel fuel **you** used for purposes other than operating vehicles on highways in this state.

You may file a claim for any of the exempt sales and uses stated above. The law allows for claims to be filed once a year. However, if your claim exceeds \$750 for any calendar quarter, you may request to file your claims on a quarterly basis. Do not use this form if you are claiming a tax refund for tax you paid for diesel fuel you used for farming purposes or in an exempt bus operation. If you make these types of sales (to ultimate purchasers), you must be licensed as an ultimate vendor and file BOE-770-DV, *Diesel Fuel Ultimate Vendor Report/Claim for Refund* to claim a refund.

Note: Effective July 1, 2011, the diesel fuel tax rate may be adjusted annually. Due to this annual adjustment, you may have transactions at several different rates. The effective date of any future rate change will be July 1.

If you are interested in filing your *Claim For Refund On Nontaxable Sales and Exports of Diesel Fuel* electronically with the BOE, please visit our website at www.boe.ca.gov/electsrv/efilemotorfuels.htm for more information.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 800-400-7115 (TTY:711) or visit the BOE's website at: www.boe.ca.gov/sptaxprog/spftdmfuels.htm.

Note: *If you are filing a claim for refund, you must complete all appropriate schedules and submit them with this claim. Failure to properly complete the schedules will result in your refund claim not being accepted and the form and all accompanying documents will be returned to you.*

Preparation of Schedules

Each claim for refund on tax-paid sales of diesel fuel sold for exempt purposes without collecting the tax reimbursement must be supported by schedules detailing all purchases of diesel fuel and all exempt sales of tax-paid undyed diesel fuel for which you are claiming a refund. If you are claiming refund at the prior tax rate, you must have reported your below the rack activities on Schedules 12A, 12B, and 12C for all previous reporting periods from the period prior to the tax rate change forward through the period on which you are making the claim. (For example, to claim a credit transaction claimed at the prior tax rate in the September 2011 period, you would need to report on these schedules for the June 2011 period and all subsequent periods.) You must also report these schedule activities for this reporting period.

There are two types of supporting schedules with every *Claim For Refund On Nontaxable Sales and Exports Of Diesel Fuel*: a standard *Receipt Schedule* and standard *Disbursement Schedule*. You must select the appropriate schedule code from the Diesel Fuel Schedule Codes list which is included with these instructions, and enter the schedule code for your activities on the Receipt or Disbursement Schedule, as indicated. In addition to a schedule code to describe the activity covered, you must select a product code for the type of product reported and enter the product code on the schedule. For each schedule code there can be only one product code reported per page for the period. You will need to make copy of the blank schedules included with this claim for each schedule and product code combination you will be using. For each schedule, complete the information in boxes (c) and (d) in the header of the schedule. Enter in (c) the schedule code from the Diesel Fuel Schedule Codes list and, in (d), the product code from Diesel Fuel Product Codes description table. Enter in (a) the Company Name, in (b) the Account Number, and in (e) the month and year for which the schedule applies will be completed for you. If they are not completed, please enter the appropriate information from the face of the claim form.

For detailed information regarding the use and preparation of these schedules, see BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, available on our website at www.boe.ca.gov/sptaxprog/pdf/boe810fte.pdf.

Special Note: The following applies to Schedules 1A and 2A. You do not need to supply the information in columns (1) through (4). Enter in column: (5) Acquired from (seller's name); (6) Seller's Federal Employer Identification Number (FEIN), Social Security Number (SSN), or BOE Account Number if FEIN/SSN is not available; (7) Document date (enter as mm/dd/yy); (8) Document number (sales invoice or bill-of-lading); (9) Net gallons and (10) Gross gallons (information is not required, but if available, please include); and (11) Billed gallons.

Preparation of the Refund Computation Worksheet

The Refund Computation Worksheet is provided to assist you in calculating the refund claim. (This worksheet should be kept with your records. **Do not send the worksheet with your claim.**) Add the totals from column 11 on each of the schedules to determine the total gallons to be included in each column of the worksheet. Refer to BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, for detailed instructions on the use of and reporting requirements for each schedule.

- Line 1.** Enter the total gallons of tax-paid diesel exported below the California terminal racks by adding the totals from column 11 for each disbursements schedule coded 13A.
- Line 2.** Enter the total gallons of tax-paid diesel fuel sold to the United States Government by adding the totals from column 11 for each disbursement schedule coded 13C.
- Line 3.** Enter the total gallons of tax-paid diesel fuel sold to train operators by adding the totals from column 11 for each disbursement schedule coded 13G.
- Line 4.** Enter the total gallons of tax-paid diesel fuel used in an exempt manner not reportable on any other credit schedule by adding the totals from column 11 for each disbursement schedule coded 13J.
- Line 5.** Enter the total gallons of tax-paid diesel fuel transactions for which you are claiming a credit during the reporting period by adding lines 1 through 4 for columns A and B.

Preparation of the Claim

Before completing the claim, prepare the applicable Receipt and Disbursement Schedules and the Refund Computation Worksheet.

- Line 1.** Enter the total gallons for which a refund of tax is due from section A, line 5, columns A and B of the Refund Computation Worksheet.
- Line 2.** These are the current and prior year tax rates for diesel fuel.
- Line 3.** For columns A and B, multiply line 1 by line 2 for each column and enter the result in the appropriate column on line 3.
- Line 4.** Enter the total refund claimed by adding columns A and B of line 3.

Note:

- *Do not include any fuel you have already reported on any other claim for refund. Duplication of fuel claimed will result in a delay in the processing of your claim for refund.*
- *you must complete Schedules 1A and 2A, as applicable to your purchases, in support of your claim.*
- *If you are claiming a refund at a prior tax rate, you must have reported your below-the-rack activities on Schedules 12A, 12B, and 12C for all previous reporting periods from the period prior to the tax rate change forward through the period on which you are making the claim. (For example, to claim a credit transaction claimed at prior tax rate in the September 2011 period, you would need to report on these schedules for the June 2011 period and all subsequent periods.) You must also report these schedule activities for this reporting period.*

BOE-810-FTE, Instructions for Preparing Motor Fuels Schedules, available on our website at www.boe.ca.gov/sptaxprog/pdf/boe810fte.pdf, provides detailed instructions on the reporting requirements for these schedules.

- *Any schedules required in support of this claim (Schedules 1A, 2A, 12A through 12C, 13A, 13C, 13G, and 13J) must be submitted with the claim.*
- *Be sure to complete the top section of the claim form, on page 1, where we require you to enter the beginning and ending dates for this claim. Please enter the dates in the following format (mm/dd/yy), for example, 04/01/03.*

DIESEL FUEL SCHEDULE CODES/MODE CODES/PRODUCT CODES**Disbursement Schedules**

- | | |
|-----|--|
| 13A | Tax-Paid Fuel Exported |
| 13C | Tax-Paid Fuel Sold to the United States Government |
| 13G | Tax-Paid Fuel Sold to Train Operators |
| 13J | Tax-Paid Fuel Used in an Exempt Manner Not Reportable on Another Credit Schedule |

Receipt Schedules

- | | |
|----|-------------------------|
| 1A | Fuel Purchased Tax-Paid |
| 2A | Fuel Purchased Ex-Tax |

Below the Rack Activity Schedules

- | | |
|-----|--|
| 12A | All Other Sales or Use of Tax-Paid Fuel Below the Rack |
| 12B | All Other Sales or Use of Ex-Tax Fuel Below the Rack |
| 12C | Ending Inventory of Below the Rack Products |

Mode Codes

- | | |
|----|----------------------------|
| B | Barge |
| CE | Summary Information |
| GS | Gas Station |
| J | Truck |
| PL | Pipeline |
| R | Rail |
| RT | Removal from Terminal |
| S | Ship (Ocean Marine Vessel) |

Refer to BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, for detailed instructions on the use of, and reporting requirements for each mode code.

Diesel Fuel Product Codes

The Diesel Fuel Tax is imposed on any liquid that is commonly or commercially known or sold as fuel that is suitable for use in a diesel powered highway vehicle. To obtain the latest information on product codes or if you need help completing this form, please call us at 800-400-7115 (TTY:711) or visit the BOE's website at www.boe.ca.gov/sptaxprog/spftdmfuels.htm.

For more information, visit the BOE website at www.boe.ca.gov. You may also call the Taxpayer Information Section at 800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees. Assistance is available weekdays from 8:00 a.m. to 5:00 p.m., Pacific time, except state holidays.

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE	(d) PRODUCT CODE	(e) MONTH/YEAR
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[illegible]

(If additional space is needed, please photocopy the schedule before making entries.)

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